

Assessment Year 1994-95

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 115 of 2004

Reading and Bates Drilling Co.
As agent of Mr. Doug Strickland

.....

Appellant

Versus

The commissioner of Income-tax
Dehradun

.....

Respondent

Ms. Krishi Shukla, learned counsel for the appellant.
Mr. S.K. Posti, learned counsel for the respondent.

Coram Hon'ble P.C. Verma, J.
Hon'ble P.C. Pant, J.

This is an appeal preferred under Section 260A of the Income Tax Act, 1961, filed by the appellant against the judgment and order dated 26.03.2004 passed by the Income Tax Appellate Tribunal, New Delhi in I.T.A. No. 1521/Del/95.

2) The substantial question of law framed is as follows:

“Whether on the facts and in the circumstances of the case, the Tribunal erred in law in holding that the ‘off-period’ salary paid to the petitioner was liable to tax in India?”

3) This questions of law has already been decided by a Division Bench of this High Court in Income Tax Appeal No. 57 of 2002, in the case of Commissioner of Income-tax and another Vs. Sedco Forex International Drilling Co. Ltd. reported in (2003) 264 ITR 320 and was answered in favour of the Department and against the assessee. The question framed

above is identical one as decided vide aforementioned judgment.

4) Therefore, the above question of law is answered in the affirmative i.e. in favour of the Department and against the assessee for the reasons recorded in the judgment (supra).

5) The Appeal is dismissed accordingly. No order as to costs.

(P.C. Pant, J.)

(P.C. Verma, J.)

Dt. 16th July, 2005.
H.Negi